



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

COMBINED REGISTRATION APPLICATION FOR BUSINESS DC TAXES/FEES/ASSESSMENTS

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NOTE:

Failure to complete this form in full may result in your denial for an application for a license or permit with other DC Government agencies.

Corporations must provide Articles of Incorporation or Articles of Organization with the completed FR-500.

Trade names must be first registered with the Department of Consumer and Regulatory Affairs (DCRA).

**OFFICE OF TAX AND REVENUE
CUSTOMER SERVICE ADMINISTRATION
1101 4TH STREET, SW
Washington DC 20024**

Telephone No. (202) 727-4TAX (4829)

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System.

If a company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (311110-339900).

Agriculture, Forestry, Fishing and Hunting	<i>Code</i>	Petroleum and Coal Products Manufacturing	Electromedical, & Control Instruments Mfg
<i>Code</i>			334610 Manufacturing & Reproducing Magnetic & Optical Media
Crop Production			Electrical Equipment, Appliance, and Component Manufacturing
111100 Oilseed & Grain Farming	233200 Residential Building Construction	324100 Petroleum Refineries (including integrated)	335100 Electric Lighting Equipment Mfg
111210 Vegetable & Melon Farming (including potatoes & yams)	233300 Nonresidential Building Construction	324120 Asphalt Paving, Roofing, & Saturated Materials Mfg	335200 Household Appliance Mfg
111300 Fruit & Tree Nut Farming	Heavy Construction	324190 Other Petroleum & Coal Products Mfg	335310 Electrical Equipment Mfg
111400 Greenhouse Nursery, & Floriculture Production	234100 Highway, Street, Bridge, & Tunnel Construction	Chemical Manufacturing	335900 Other Electrical Equipment & Component Mfg
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)	234900 Other Heavy Construction	325100 Basic Chemical Mfg	Transportation Equipment Manufacturing
Animal Production	Special Trade Contractors	325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg	336100 Motor Vehicle Mfg
112111 Beef Cattle Ranching & Farming	235110 Plumbing, Heating, & Air-Conditioning Contractors	325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg	336210 Motor Vehicle Body & Trailer Mfg
112112 Cattle Feedlots	235210 Painting & Wall Covering Contractors	325410 Pharmaceutical & Medicine Mfg	336300 Motor Vehicle Parts Mfg
112120 Dairy Cattle & Milk Production	235310 Electrical Contractors	325500 Paint Coating, & Adhesive Mfg	336410 Aerospace Product & Parts Mfg
112210 Hog & Pig Farming	235400 Masonry, Drywall, Insulation, & Tile Contractors	325600 Soap, Cleaning Compound, & Toilet Preparation Mfg	336510 Railroad Rolling Stock Mfg
112300 Poultry & Egg Production	235500 Carpentry & Floor Contractors	325900 Other Chemical Product & Preparation Mfg	336610 Ship & Boat Building
112400 Sheep & Goat Farming	235610 Roofing, Siding, & Sheet Metal Contractors	Plastics and Rubber Products Manufacturing	336990 Other Transportation Equipment Mfg
112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)	235710 Concrete Contractors	326100 Plastics Product Mfg	Furniture and Related Product Manufacturing
112900 Other Animal Production	235810 Water Well Drilling Contractors	326200 Rubber Product Mfg	337000 Furniture & Related Product Manufacturing
Forestry and Logging	235900 Other Special Trade Contractors	Nonmetallic Mineral Product Manufacturing	Miscellaneous Manufacturing
113110 Timber Tract Operations	Manufacturing	327100 Clay Product & Refractory Mfg	339110 Medical Equipment & Supplies Mfg
113210 Forest Nurseries & Gathering of Forest Products	Food Manufacturing	327210 Glass & Glass Product Mfg	339900 Other Miscellaneous Manufacturing
113310 Logging	311110 Animal Food Mfg	327300 Cement & Concrete Product Mfg	
Fishing, Hunting and Trapping	311200 Grain & Oilseed Milling	327400 Lime & Gypsum Product Mfg	Wholesale Trade
114110 Fishing	311300 Sugar & Confectionery Product Mfg	327900 Other Nonmetallic Mineral Product Mfg	Wholesale Trade, Durable Goods
114210 Hunting & Trapping	311400 Fruit & Vegetable Preserving & Specialty Food Mfg	Primary Metal Manufacturing	421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
Support Activities for Agriculture and Forestry	311500 Dairy Product Mfg	331200 Steel Product Mfg from Purchased Steel	421200 Furniture & Home Furnishing Wholesalers
115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating)	311610 Animal Slaughtering and Processing	331310 Alumina & Aluminum Production & Processing	421300 Lumber & Other Construction Materials Wholesalers
115210 Support Activities for Animal Production	311710 Seafood Product Preparation & Packaging	331400 Nonferrous Metal (except Aluminum) Production & Processing	421400 Professional & Commercial Equipment & Supplies Wholesalers
115310 Support Activities for Forestry	311800 Bakeries & Tortilla Mfg	331500 Foundries	421500 Metal & Mineral (except Petroleum) Wholesalers
Mining	Beverage and Tobacco Product Manufacturing	Fabricated Metal Product Manufacturing	421600 Electrical Goods Wholesalers
211110 Oil & Gas Extraction	312110 Soft Drink & Ice Mfg	332110 Forging & Stamping	421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
212110 Coal Mining	312120 Breweries	332210 Cutlery & Handtool Mfg	421800 Machinery, Equipment, & Supplies Wholesalers
212200 Metal Ore Mining	312130 Wineries	332300 Architectural & Structural Metals Mfg	421910 Sporting & Recreational Goods & Supplies Wholesalers
212310 Stone Mining & Quarrying	312140 Distilleries	332400 Boiler, Tank, & Shipping Container Mfg	421920 Toy & Hobby Goods & Supplies Wholesalers
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying	312200 Tobacco Manufacturing	332510 Hardware Mfg	421930 Recyclable Material Wholesalers
212390 Other Nonmetallic Mineral Mining & Quarrying	Textile Mills and Textile Product Mills	332610 Spring & Wire Product Mfg	421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
213110 Support Activities for Mining	313000 Textile Mills	332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg	421990 Other Miscellaneous Durable Goods Wholesalers
Utilities	Apparel Manufacturing	332810 Coating, Engraving, Heat Treating, & Allied Activities	422100 Paper & Paper Product Wholesalers
221100 Electric Power Generation, Transmission & Distribution	315100 Apparel Knitting Mills	332900 Other Fabricated Metal Product Mfg	422210 Drugs & Druggists' Sundries Wholesalers
221210 Natural Gas Distribution	315210 Cut & Sew Apparel Contractors	Machinery Manufacturing	422300 Apparel, Piece Goods, & Notions Wholesalers
221300 Water, Sewage & Other Systems	315220 Men's & Boys' Cut & Sew Apparel Mfg	333100 Agriculture, Construction, & Mining Machinery Mfg	422400 Grocery & Related Product Wholesalers
Construction	315230 Women's & Girls' Cut & Sew Apparel Mfg	333200 Industrial Machinery Mfg	422500 Farm Products Raw Material Wholesalers
Building, Developing, and General Contracting	315290 Other Cut & Sew Apparel mfg	333310 Commercial & Service Industry Machinery Mfg	422600 Chemical & Allied Products Wholesalers
233110 Land Subdivision & Land Development	315990 Apparel Accessories & Other Apparel Mfg	333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg	
	Leather and Allied Product Manufacturing	333510 Metalworking Machinery Mfg	
	316110 Leather & Hide Tanning & Finishing	333610 Engine, Turbine & Power Transmission Equipment Mfg	
	316210 Footwear Mfg (including rubber & plastics)		
	316990 Other Leather & Allied Product Mfg		

<p><i>Code</i></p> <p>Wholesale Trade, Durable Goods</p> <p>422700 Petroleum & Petroleum Products Wholesalers</p> <p>422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers</p> <p>422910 Farm Supplies Wholesalers</p> <p>422920 Books, Periodical, & Newspaper Wholesalers</p> <p>422930 Flower, Nursery Stock & Florists' Supplies Wholesalers</p> <p>422940 Tobacco & Tobacco Product Wholesalers</p> <p>422950 Paint, Varnish, & Supplies Wholesalers</p> <p>422990 Other Miscellaneous Nondurable Goods Wholesalers</p>	<p><i>Code</i></p> <p>Sporting Goods, Hobby, Book, and Music Stores</p> <p>451110 Sporting Goods Stores</p> <p>451120 Hobby, Toy, & Game Stores</p> <p>451130 Sewing, Needlework, & Piece Goods Stores</p> <p>451140 Musical Instrument & Supplies Stores</p> <p>451211 Book Stores</p> <p>451212 News Dealers & Newsstands</p> <p>451220 Prerecorded Tape, Compact Disc, & Record Stores</p> <p>General Merchandise Stores</p> <p>452110 Department Stores</p> <p>452900 Other General Merchandise Stores</p> <p>Miscellaneous Store Retailers</p> <p>453110 Florists</p> <p>453210 Office Supplies & Stationery Stores</p> <p>453220 Gift, Novelty, & Souvenir Stores</p> <p>453310 Used Merchandise Stores</p> <p>453910 Pet & Pet Supplies Stores</p> <p>453920 Art Dealers</p> <p>453930 Manufactured (Mobile) Home Dealers</p> <p>453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)</p> <p>Nonstore Retailers</p> <p>454110 Electronic Shopping & Mail-Order Houses</p> <p>454210 Vending Machine Operators</p> <p>454311 Heating Oil Dealers</p> <p>454312 Liquefied Petroleum Gas (Bottled Gas) Dealers</p> <p>454319 Other Fuel Dealers</p> <p>454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)</p>	<p><i>Code</i></p> <p>488990 Other Support Activities for Transportation</p> <p>Couriers and Messengers</p> <p>492110 Couriers</p> <p>492210 Local Messengers & Local Delivery</p> <p>Warehousing And Storage</p> <p>493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)</p> <p>Information</p> <p>Publishing Industries</p> <p>511110 Newspaper Publishers</p> <p>511120 Periodical Publishers</p> <p>511130 Book Publishers</p> <p>511140 Database & Directory Publishers</p> <p>511190 Other Publishers</p> <p>511210 Software Publishers</p> <p>Motion Picture and Sound Recording Industries</p> <p>512100 Motion Picture & Video Industries (except video rental)</p> <p>512200 Sound Recording Industries</p> <p>Broadcasting and Telecommunications</p> <p>513100 Radio & Television Broadcasting</p> <p>513200 Cable Networks & Program Distribution</p> <p>513300 Telecommunications (including paging, cellular, satellite, & other telecommunications)</p> <p>Information Services and Data Processing Services</p> <p>514100 Information Services (including news syndicates, libraries, & on-line information services)</p> <p>514210 Data Processing Services</p>	<p><i>Code</i></p> <p>Insurance Carriers and Related Activities</p> <p>524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers</p> <p>524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers</p> <p>524210 Insurance Agencies & Brokerages</p> <p>524290 Other Insurance Related Activities</p> <p>Funds, Trusts, and Other Financial Vehicles</p> <p>525100 Insurance & Employee Benefit Funds</p> <p>525910 Open-end Investment Funds</p> <p>525920 Trusts, Estates, & Agency Accounts</p> <p>525930 Real Estate Investment Trusts</p> <p>525990 Other Financial Vehicles</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding Companies)</p>
<p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441221 Motorcycle Dealers</p> <p>441222 Boat Dealers</p> <p>441229 All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Stores</p> <p>Furniture and Home Furnishings Stores</p> <p>442110 Furniture Stores</p> <p>442210 Floor Covering Stores</p> <p>442291 Window Treatment Stores</p> <p>442299 All Other Home Furnishings Stores</p> <p>Electronics and Appliance Stores</p> <p>443111 Household Appliance Stores</p> <p>443112 Radio, Television, & Other Electronics Stores</p> <p>443120 Computer & Software Stores</p> <p>443130 Camera & Photographic Supplies Stores</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Stores</p> <p>444130 Hardware Stores</p> <p>444190 Other Building Material Dealers</p> <p>444200 Lawn & Garden Equipment & Supplies Stores</p> <p>Food and Beverage Stores</p> <p>445110 Supermarkets and Other Grocery (except Convenience) Stores</p> <p>445120 Convenience Stores</p> <p>445210 Meat Markets</p> <p>445220 Fish & Seafood Markets</p> <p>445230 Fruit & Vegetable Markets</p> <p>445291 Baked Goods Stores</p> <p>445292 Confectionery & Nut Stores</p> <p>445299 All Other Specialty Food Stores</p> <p>445310 Beer, Wine, & Liquor Stores</p> <p>Health and Personal Care Stores</p> <p>446110 Pharmacies & Drug Stores</p> <p>446120 Cosmetics, Beauty Supplies, & Perfume Stores</p> <p>446130 Optical Goods Stores</p> <p>446190 Other Health & Personal Care Stores</p> <p>Gasoline Stations</p> <p>447100 Gasoline Stations (including convenience stores with gas)</p> <p>Clothing and Clothing Accessories Stores</p> <p>448110 Men's Clothing Stores</p> <p>448120 Women's Clothing Stores</p> <p>448130 Children's & Infants' Clothing Stores</p> <p>448140 Family Clothing Stores</p> <p>448150 Clothing Accessories Stores</p> <p>448190 Other Clothing Stores</p> <p>448219 Shoe Stores</p> <p>448310 Jewelry Stores</p> <p>448320 Luggage & Leather Goods Stores</p>	<p>Transportation and Warehousing</p> <p>Air, Rail, and Water Transportation</p> <p>481000 Air Transportation</p> <p>482110 Rail Transportation</p> <p>483000 Water Transportation</p> <p>Truck Transportation</p> <p>484110 General Freight Trucking, Local</p> <p>484120 General Freight Trucking, Long-distance</p> <p>484200 Specialized Freight Trucking</p> <p>Transit and Ground Passenger Transportation</p> <p>485110 Urban Transit Systems</p> <p>485210 Interurban & Rural Bus Transportation</p> <p>485310 Taxi Service</p> <p>485320 Limousine Service</p> <p>485410 School & Employee Bus Transportation</p> <p>485510 Charter Bus Industry</p> <p>485990 Other Transit & Ground Passenger Transportation</p> <p>Pipeline Transportation</p> <p>486000 Pipeline Transportation</p> <p>Scenic & Sightseeing Transportation</p> <p>487000 Scenic & Sightseeing Transportation</p> <p>Support Activities for Transportation</p> <p>488100 Support Activities for Air Transportation</p> <p>488210 Support Activities for Rail Transportation</p> <p>488300 Support Activities for Water Transportation</p> <p>488410 Motor Vehicle Towing</p> <p>488490 Other Support Activities for Road Transportation</p> <p>488510 Freight Transportation Arrangement</p>	<p>Finance and Insurance</p> <p>Depository Credit Intermediation</p> <p>522110 Commercial Banking</p> <p>522120 Savings Institutions</p> <p>522130 Credit Unions</p> <p>522190 Other Depository Credit Intermediation</p> <p>Nondepository Credit Intermediation</p> <p>522210 Credit Card Issuing</p> <p>522220 Sales Financing</p> <p>522291 Consumer Lending</p> <p>522292 Real Estate Credit (including mortgage bankers & originators)</p> <p>522293 International Trade Financing</p> <p>522294 Secondary Market Financing</p> <p>522298 All Other Nondepository Credit Intermediation</p> <p>Activities Related to Credit Intermediation</p> <p>522300 Activities Related to Credit Intermediation (including loan brokers)</p> <p>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</p> <p>523110 Investment Banking & Securities Dealing</p> <p>523120 Securities Brokerage</p> <p>523130 Commodity Contracts Dealing</p> <p>523140 Commodity Contracts Brokerage</p> <p>523210 Securities & Commodity Exchanges</p> <p>523900 Other Financial Investment Activities (including portfolio management & investment advice)</p>	<p>Real Estate and Rental and Leasing</p> <p>Real Estate</p> <p>531110 Lessors of Residential Buildings & Dwellings</p> <p>531114 Cooperative Housing</p> <p>531120 Lessors of Miniwarehouses & Self-Storage Units</p> <p>531190 Lessors of Other Real Estate Property</p> <p>531210 Offices of Real Estate Agents & Brokers</p> <p>531310 Real Estate Property Managers</p> <p>531320 Offices of Real Estate Appraisers</p> <p>531390 Other Activities Related to Real Estate</p> <p>Rental and Leasing Services</p> <p>532100 Automotive Equipment Rental & Leasing</p> <p>532210 Consumer Electronics & Appliances Rental</p> <p>532220 Formal Wear & Costume Rental</p> <p>532230 Video Tape & Disc Rental</p> <p>532290 Other Consumer Goods Rental</p> <p>532310 General Rental Centers</p> <p>532400 Commercial & Industrial Machinery & Equipment Rental & Leasing</p> <p>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p> <p>533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p> <p>Professional, Scientific, and Technical Services</p> <p>Legal Services</p> <p>541110 Offices of Lawyers</p> <p>541190 Other Legal Services</p> <p>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</p> <p>541211 Offices of Certified Public Accountants</p> <p>541213 Tax Preparation Services</p> <p>541214 Payroll Services</p> <p>541219 Other Accounting Services</p> <p>Architectural, Engineering, and Related Services</p> <p>541310 Architectural Services</p> <p>541320 Landscape Architecture Services</p> <p>541330 Engineering Services</p> <p>541340 Drafting Services</p>

Code	Code	Code	Code
Architectural Engineering, and Related Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services Other Professional, Scientific, and Technical Services 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services	561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers) Waste Management and Remediation Services 562000 Waste Management & Remediation Services Educational Services 611000 Educational Services (including schools, colleges, & universities) Health Care and Social Assistance Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, mental Health Specialists 621210 Office of Dentists Offices of Other Health Practitioners 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners Outpatient Care Centers 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient Care Centers Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories Home Health Care Services 621610 Home Health Care Services	Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks) Hospitals 622000 Hospitals Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities Social Assistance 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services Arts, Entertainment, and Recreation Performing Arts, Spectator Sports, and Related Industries 711100 Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts, Sports, & Similar Events 711410 Agents & Managers for Artists, Athletes, Entertainers & Other Public Figures 711510 Independent Artists, Writers, & Performers Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites & Similar Institutions Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages) Other Services Repair and Maintenance 811110 Automotive Mechanical & Electrical Repair & Maintenance 811120 Automotive Body, Paint, Interior, & Glass Repair 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes) 811210 Electronic & Precision Equipment Repair & Maintenance 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance 811410 Home & Garden Equipment & Appliance Repair & Maintenance 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance Personal and Laundry Services 812111 Barber Shops 812112 Beauty Salons 812113 Nail Salons 812190 Other Personal Care Services (including diet & weight reducing centers) 812210 Funeral Homes & Funeral Services 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaners 812320 Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services Religious, Grantmaking, Civic, Professional, and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)

INSTRUCTIONS

The Combined Registration Application For Business DC Taxes/Fees/Assessments (Form FR-500) is to be completed by a business or consumer registering with the Government of the District of Columbia, Office of Tax and Revenue and the Department of Employment Services (DOES) for the following taxes or payment:

- Corporation Franchise Tax Return (Form D-20)
- Unincorporated Business Franchise Tax Return (Form D-30)
- Employer Withholding Tax Return (Form FR-900 series)
- Sales and Use Tax Return (Form FR-800 series)
- Personal Property Tax Return (Form FP-31)
- Street Vendor Payment
- Gross Receipts Tax
- Department of Health Care Finance Assessments
- Unemployment Compensation Tax (Registered by DOES)

PART I

The following general instructions will assist you in completing Form FR-500.

- **Furnish all information requested in Parts I through VI. If not applicable, write "N/A" in the answer block.**
- **Although there is some duplication of information requested in Part I and Part VI, both parts must be completed. Part VI is processed separately from Parts I through V-1 and V-2.**
- **Answer all questions requesting a date with the month, day and year.**
- **Sign the application at the end of Parts V-2 and VI.**
- **Return only the signed, original, completed application form. Do not send copies.**
- **Enter your Federal Employer Identification Number.**
- **Enter your Social Security Number.**
- **Enter the correct Business Activity Code from the list of codes provided.**

The identification number(s) entered on the Form FR-500 will be used only for tax administration purposes.

PART II DC TAX REQUIREMENTS Corporation Franchise Tax Unincorporated Business Franchise Tax

Corporation Franchise Tax — Every corporation engaging in or carrying on a trade or business in DC and/or receiving income from sources within DC must file a Corporation Franchise Tax Return (Form D-20). The return must be filed by March 15th or the 15th day of the third month following the close of the corporation's taxable year. If the amount of tax owed is less than \$250 the minimum required payment, \$250, must be paid.

Unincorporated Business Franchise Tax — An Unincorporated Business Franchise Tax Return (Form D-30) is required of every unincorporated business (ex, sole proprietor, joint venture, etc.) engaging in or carrying on a trade or business in DC, deriving rental income, and/or receiving other income from sources within DC, whose gross receipts exceed \$12,000. A Form D-30 must be filed by April 15th or the 15th day of the fourth month following the close of the business taxable year. A \$250 minimum tax is due if gross receipts (Line 10) exceeds \$12,000. If gross receipts (Line 10) is less than \$12,000, there is no minimum tax due. Do not file a D-30 return.

For corporate and unincorporated filers with District gross receipts of greater than \$1 million, the minimum tax is \$1,000. This is effective as of 12/31/2011.

Partnership Return of Income (D-65) — Partnerships not required to file a Form D-30 (for whatever reason) must file a Form D-65.

Non-profit Organizations — Organizations subject to tax on unrelated business income, as defined in IRC §512, must file a Form D-20, Corporation Franchise Tax return. The due date for this filing is the 15th day of the fifth month after the close of the organization's tax year.

PART III Employer Withholding Tax

Employer Withholding Tax — A Form FR-900 is due from every employer doing business in DC and having DC resident employees. The employer is required to register with the District and withhold District income tax from the wages of DC resident employees. Form FR-900M, the monthly employer withholding return, is due by the 20th day of the month following the period being reported. If your withholding tax liability is consistently less than \$200 per period, file an annual return (Form FR-900A). The FR-900A is due on or before January 20th of the subsequent year. If your withhold tax liability is consistently between \$201 and \$1,200 per period, you must file a quarterly return, FR-900Q.

Note: If your withholding tax liability exceeds \$10,000, you must pay electronically. See www.taxprayerservicecenter.com

PART IV Sales and Use Tax

Sales Tax — Anyone engaging in business in DC must collect DC sales tax from the purchaser on: sales of tangible personal property delivered to a customer in DC; certain foods and drinks sold at retail; certain services, rental and leasing of tangible personal property; rental of rooms to transients; admissions to certain public events that take place in DC; and the service of parking, storing or keeping motor vehicles or trailers in DC. A Sales and Use Tax Monthly Return (Form FR-800M) must be filed for each month by the 20th day of the month following the period being reported. If your liability is consistently less than \$100 per period, file an annual return (Form FR-800A). The FR-800A is due on or before October 20th. If your sales and use tax liability is consistently between \$201 and \$1,200 per period, you must file a quarterly return, FR-800Q.

The promoter of a Special Event must provide a list of the participants (the individuals who must collect DC sales tax from the purchasers of any goods sold at the event). The list should contain the name, address and telephone number of each participant, the name and date(s) of the event and whether the participant is a street vendor. Please refer to the Special Event Registration Application (Form FR-500B) for additional information.

The Sales and Use Tax Special Event Return, form FR-800SE, is used to report and pay any sales and use tax liability arising from a special event. It is due by the 20th of the month following the last day of the special event.

Recently enacted DC legislation imposed effective January 1, 2010, a \$.05 fee on each disposable carryout bag provided by retail establishments - grocery stores, drug stores, liquor stores, restaurants and food vendors (including street vendors) - to their customers.

Use Tax — The use tax is imposed at the same rate as the corresponding sales tax on the purchase or rental of tangible personal property for the use, storage or consumption in DC by a buyer who did not pay a sales tax to DC or any other tax jurisdiction at the time of the purchase or rental of the property.

Note: If your withholding tax liability exceeds \$10,000, you must pay electronically. See www.taxprayerservicecenter.com

**PART V, Section 1
Personal Property Tax**

Personal Property Tax — A Personal Property Tax Return (Form FP-31) must be filed by every business owning or holding in trust any tangible personal property (ex. furniture, computers, fixtures, books, etc.) located in or having a taxable situs in DC. The tax applies to property used or available for use in a trade, business or office held for business purposes, including property kept in storage or held for rent or which is leased to third parties, including governmental agencies, under a “lease-purchase agreement.” A Form FP-31 must be filed and the tax paid on or before July 31st of each year based upon the remaining cost (current value) of all tangible personal property owned as of July 1st.

Railroad companies operating rolling stock, parlor cars and sleeping cars in DC over any railroad line, must file Form FP-32 (Railroad Tangible Property Return) by July 31st of each year, on property owned on July 1st. Also, every railroad company whose lines run through DC, must report by July 31st of each year, on Form FP-33 (Railroad Company Report), and any other company whose cars run on their D.C. tracks, must file Form FP-34 (Rolling Stock Tax Return) together with full payment of the tax owed.

Note: If your personal property tax liability exceeds \$10,000, you must pay electronically. See www.taxpayerservicecenter.com

**PART V, Section 2
Ballpark Fee**

Except as provided below, any person that derived at least \$5 million in annual District gross receipts and who was subject to any of the following at any given point during that person’s most recent calendar or fiscal year ending on or before June 15, each year, must pay the Ballpark Fee:

- DC Corporation Franchise Tax;
- DC Unincorporated Business Franchise Tax; or
- The DC Unemployment Compensation Act, except employers who employ persons to provide personal or domestic services in a private home unless the employment is in relation to the employer’s trade, occupation, profession, enterprise or vocation.

**PART V, Section 3
Nursing Facility Assessment**

The nursing facility assessment liability is set annually on a fiscal year basis, ending September 30th. Every nursing care provider operating in the District must pay the nursing facility assessment. Nursing care providers operated by the federal government are exempt.

**PART V, Section 4
Tobacco Products Excise Tax**

Business must pay the tobacco products excise tax every quarter to report ‘little cigars’ and other tobacco products sold in the District during the reporting period.

**PART V, Section 5
Intermediate Care Facility/Mental Retardation (ICF/MR)**

Every ICF/MR facility operating in the District must pay the ICF/MR assessment in quarterly installments.

If you have any questions regarding these tax requirements, contact the Office of Tax and Revenue, Customer Service Center, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-4TAX (4829). First time applicants must mail the original application to: Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470.

**PART V, Section 6
Hospital Revenue Assessment**

Annually, by September 1, each hospital operating in the District must pay the assessment.

**Part V, Section 7
Miscellaneous Tax**

Gross Receipts Tax — Utilities, telecommunication companies providing long distance service, companies providing cable television, satellite relay or distribution of video or radio transmission to subscribers and paying customers, heating oil delivery companies, commercial mobile service providers and non-public utility sellers of natural or artificial gas are subject to a Gross Receipts Tax.

Companies subject to the Gross Receipts Tax must submit a monthly report of their gross receipts from DC sources. Gross receipts are reported by filing:

- Form FP-27 for utilities
- Form FP-27T for toll telecommunication companies
- Form FP-27C for cable television, satellite relay, or distribution of video and radio transmission companies
- Form FP-27NAG for non-public utility sellers of natural or artificial gas
- Form FP-27M for commercial mobile service providers; and
- Form FP-27H for heating oil delivery companies.

Companies must file the proper form by the 20th of the month following the month being reported.

PAYMENT REQUIREMENT FOR STREET VENDORS

Every street vendor with a Class A license, Class B license, Class C non-food license or Class C food license issued by the DC Department of Consumer and Regulatory Affairs must register with the Office of Tax and Revenue (OTR). They must also make an initial payment of \$125 (credited against the \$375 due the 1st quarter) and thereafter submit quarterly installment payments of \$375 using a vendor payment coupon. These quarterly payments to OTR are in lieu of collecting and remitting sales tax for each immediately preceding three-month period. Vendors holding these licenses must complete Parts I, II and VI of this application. If a holder of an annual street vending license surrenders that license, prior to the close of a quarter, the quarterly payment is pro-rated based on the number of months, or fraction of a month, that the license is held during the quarter. Payment is due on or before the 20th day of every January, April, July and October.

A holder of a Class A **temporary license** or a Class B **temporary license** instead of collecting and remitting sales tax must make a \$125 payment. The payment is due on or before the 10th day following the expiration date of the temporary license. Payments must be made in cash, certified check, cashier’s check, or money order.

NOTE: Every street vendor licensed by the DC Department of Consumer and Regulatory Affairs must make vendor payment(s) regardless of the amount of sales, if any, made during the year.

**PART VI
UNEMPLOYMENT COMPENSATION TAX REGISTRATION**

COMPLETE PART VI ONLY IF YOU HAVE EMPLOYEES WHO WORK IN THE DISTRICT OF COLUMBIA.

Although some information has already been requested in Part 1, this form must be completed in its entirety by all employers who have employees working in the District of Columbia. PART VI will be processed separately from Parts I through V.

If you have any questions or need additional information regarding PART VI, please call the DC Department of Employment Service Office of Unemployment Compensation-Tax Division at 202-698-5124, 202-698-5127, or 202-698-6003

Unemployment Compensation Tax — Employers who hire one or more persons to perform services in DC must register for Unemployment Compensation Taxes. Domestic/ household employers who pay cash remuneration of \$500 or more in any calendar quarter also must register and file reports. A non-profit organization granted an exemption from the payment of FUTA taxes under IRC §501(c)(3) may elect to reimburse the DC Office of Unemployment Compensation instead of paying taxes.

ITEM 16 OF PART VI SHOULD ONLY BE COMPLETED BY NON-PROFIT ORGANIZATIONS. If the organization is exempt from federal unemployment taxes, check the appropriate box and include a copy of the Internal Revenue Service exemption letter.

A non-profit organization has two options for financing Unemployment Insurance Coverage:

1. Paying contributions at the rate assigned by the DC Department of Employment Services. The rate is applied to the taxable wages earned by each employee during a calendar year. Contributions are paid on a calendar quarter basis.

OR

2. Reimburse the trust fund. At the end of each calendar quarter, the employer is billed for unemployment benefits paid by DC to its former employees during the quarter.

PERCENTAGE OF ASSETS ACQUIRED. Enter the appropriate information in item 15 of Part VI of the form. List any prior DC ID number issued to you or to the business.

If you are a new employer acquiring your business from a predecessor, answer the appropriate questions or state whether this is a change in the entity doing business under individual ownership, or a partnership or corporation. This information is necessary to determine your experience rate. If changing the trade name, include the former trade name.

Questions concerning liability or financing options for Unemployment Compensation Taxes should be directed to the DC Department of Employment Services, Office of Unemployment Compensation, Tax Division, 4058 Minnesota Ave., NE, 4th FL, Washington, DC 20019 or telephone (202) 698-7550. The facsimile number is (202) 698-5706.

**PART I — General Information**

1(a). Federal Employer Identification Number <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	2. NAICS Business Code <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
1(b). Social Security Number <input type="text"/> <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
3. Reason for application: (please check)	
<input type="checkbox"/> New business	<input type="checkbox"/> Employment of household/domestic help
<input type="checkbox"/> Additional location	<input type="checkbox"/> Address change
<input type="checkbox"/> Purchased existing business	<input type="checkbox"/> Merger (attach merger agreement)
<input type="checkbox"/> Name change (if a corporation, attach corporation amendment)	<input type="checkbox"/> Other (describe on an attachment)
<input type="checkbox"/> Legal form change	<input type="checkbox"/> Heating oil company
<input type="checkbox"/> Street vendor	<input type="checkbox"/> Utility company
4. Legal form of business (please check):	
<input type="checkbox"/> Sole proprietor	<input type="checkbox"/> Limited partnership
<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Government
<input type="checkbox"/> General partnership	<input type="checkbox"/> Joint venture
<input type="checkbox"/> Limited liability partnership	<input type="checkbox"/> Other (specify)
<input type="checkbox"/> Corporation	
If incorporated, enter state and date of incorporation State _____ Mo. _____ Day _____ Yr _____	
5. Business Name (Individual, Partnership, Corporation) _____	
6. Trade Name (if different from Line 5) _____	
7. Business Address (PO Box is not acceptable unless located in a Rural Area) _____ _____	
8. Mailing Address _____ _____	
9. Local Business Phone No. _____	10. Main Office Phone No. _____
() _____	() _____
10(a). Fax No. _____	11. Date present business began or is expected to begin in DC Mo. _____ Day _____ Year _____
12. If previously registered with the DC, please provide: Former Entity Name _____ Business Tax Registration Number _____ Former Trade Name _____ Name of Former Owner(s) _____	
13. NAME, TITLE, HOME ADDRESS, SOCIAL SECURITY NUMBER OF PROPRIETOR, PARTNERS OR PRINCIPAL OFFICERS	
Name and Title _____	Home Address _____
	Zip Code _____ Social Security Number _____
	Email Address _____
Name and Title _____	Home Address _____
	Zip Code _____ Social Security Number _____
	Email Address _____
Name and Title _____	Home Address _____
	Zip Code _____ Social Security Number _____
	Email Address _____

PART II — Franchise Tax Registration

14. Indicate your profession, principal business activity or service (for example, retail grocery, wholesale auto parts, barber shop, doctor, contractor, etc.) _____	
15. Do you or will you have an office, warehouse, or other place of business in DC, or a representative with a DC location? <input type="checkbox"/> Yes <input type="checkbox"/> No	
16. Do you or will you have merchandise stored in a public or private warehouse in DC? <input type="checkbox"/> Yes <input type="checkbox"/> No	
17. Do you or will you perform in DC personal services (medical, accounting, consulting); or other services such as electrical, heating, construction, etc., or installations or repairs of any type? <input type="checkbox"/> Yes <input type="checkbox"/> No	
18. Do you or will you generate any business related income from DC sources? <input type="checkbox"/> Yes <input type="checkbox"/> No	
19. Do you or will you have rental property in DC? <input type="checkbox"/> Yes <input type="checkbox"/> No	20. Date converted or expected to be converted to rental property ____/____/____
21. Date on which your taxable year ends: Month _____ Day _____ Year _____	
22. Describe fully ALL your current or expected business activities and/or major type of services performed within DC. (Attach separate sheet if necessary.)	

PART III — Employer's DC Withholding Tax Registration

23. Estimated total number of employees _____	24. Number of DC resident employees subject to DC Withholding Tax: _____
25. Date when you began to employ DC resident(s) ____-____-____ mo. day yr. Date when you began or when you expect to begin to withhold DC tax from resident employees ____-____-____	26. Estimate of amount of DC tax to be withheld monthly from DC resident employees: 27. Will you have employee(s) working in DC?

PART IV — Sales and Use Tax Registration

28. Check applicable box(es) below <input type="checkbox"/> Reporting Sales Tax on retail sales or rentals. <input type="checkbox"/> Reporting Use Tax on items purchased tax free inside/outside DC <input type="checkbox"/> Purchasing in DC items for resale outside DC (Attach photocopy of state/county sales tax registration.) <input type="checkbox"/> Purchasing in DC cigarettes for resale outside DC (Attach photocopy of state/county cigarette/tobacco license.) <input type="checkbox"/> Making no taxable sales and tax is paid to vendors on all taxable purchases. <input type="checkbox"/> Making exempt sales where a Certificate of Resale is issued.
29. Date when sales/use began in DC (mo./day/yr.) ____/____/____ or date expected to begin.
30. If you have more than one place of business where you collect taxes on sales in DC, do you wish to file a Combined Sales Tax Return for all locations? <input type="checkbox"/> Yes <input type="checkbox"/> No Please attach a statement listing the additional places of business.

PART V, Section 1 — Personal Property Tax Registration

Describe the type of Personal Property at each location (ex. furniture, fixtures, machinery equipment and supplies), used for business purposes. _____ _____ _____ _____
--

PART V, Section 2 — Ballpark Fee Registration

Is annual gross receipts greater than \$5 million? <input type="checkbox"/> Yes <input type="checkbox"/> No

PART V, Section 3 — Nursing Provider Registration

<input type="checkbox"/> Yes <input type="checkbox"/> No Begin date (MMDDYYYY) ____/____/____ End date (MMDDYYYY) ____/____/____
--

PART V, Section 4 — Tobacco Products Excise Tax Registration

<input type="checkbox"/> Yes <input type="checkbox"/> No Begin date (MMDDYYYY) ____/____/____ End date (MMDDYYYY) ____/____/____
--

PART V, Section 5 — Intermediate Care Facility/Mental Retardation (ICF/MR) Tax Registration

<input type="checkbox"/> Yes <input type="checkbox"/> No Begin date (MMDDYYYY) ____/____/____ End date (MMDDYYYY) ____/____/____
--

PART V, Section 6 — Hospital Revenue Assessment

<input type="checkbox"/> Yes <input type="checkbox"/> No Begin date (MMDDYYYY) ____/____/____ End date (MMDDYYYY) ____/____/____
--

PART V, Section 7 — Miscellaneous Tax Registration

Check applicable block(s) below and the appropriate payment booklets/returns will be sent to you or available on the website.

- | | |
|--|--|
| <input type="checkbox"/> Alcoholic Beverage Wholesaler | <input type="checkbox"/> Gross Receipts Tax on Heating Oil |
| <input type="checkbox"/> Cable Television, Satellite Relay or Distribution of Video or Radio Transmission only | <input type="checkbox"/> Interstate Bus |
| <input type="checkbox"/> Cigarette Wholesaler | <input type="checkbox"/> Motor Vehicle Fuel Tax |
| <input type="checkbox"/> Commercial Mobile Service Tax | <input type="checkbox"/> Gross Receipts Tax on Natural or Artificial Gas by
Non-Public Utility Person |
| <input type="checkbox"/> Gross Receipts Public Utility | <input type="checkbox"/> Medical Marijuana |
| <input type="checkbox"/> Gross Receipts Tax on Toll Telecommunication Service | |

If you have questions please contact the Customer Service Administration at (202) 727-4TAX (4829).

CERTIFICATION

I declare under penalties as provided by law that this application (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge, it is correct.

Signature

Title

Date

APPLICATIONS WHEN COMPLETED MUST BE SIGNED BY EITHER THE OWNER, PARTNER OR PRINCIPAL OFFICER OF THE CORPORATION. (Agents or Representatives signing must attach a *Power of Attorney*.)

OFFICIAL USE ONLY

Type Tax	Date Lia. began	Cycle	Method	Remarks
H				
J				
W				
S				
P				
MISC				
Reviewer/Date				
Date Data Entered/Initials				

Although some information has already been requested in Part 1, this form must be completed in its entirety by all employers who have employees working in the District of Columbia. PART VI will be processed separately from Parts I through V. If you have any questions or need additional information regarding PART VI, please call the DC Department of Employment Services Office of Unemployment Compensation-Tax Division at 202-698-5124, 202-698-5127 or 202-698-6003 for assistance.

— COMPLETE REVERSE SIDE —

9. Electronic Means of Communication

(Leave blank if not applicable)

- ☐ Local Voice Number _____
- ☐ Local Fax Number _____
- ☐ Main Office Voice Number _____
- ☐ Main Office Fax Number _____
- ☐ E-mail Address _____
- ☐ Website Address _____

10. Owner, officer, or agent responsible for reporting and remitting unemployment taxes:

Name _____

Title _____

Voice No. _____

Fax No. _____

11. List proprietor, partners, or principal officers

Name and Title	Address	Social Security Number

12a. Date wages were first paid to employees performing services in DC
(write N/A if there were no services performed in DC.)

Month: _____ Day: _____ Year: _____

12b. **For household employers only.** Do you have an individual in your private DC residence performing personal, rather than business, services to whom you pay \$500 or more in one calendar quarter? ☐ Yes ☐ No
If yes: indicate the earliest quarter and calendar year when you paid \$500 or more : **Quarter:** _____ **Year:** _____
 Check your preference for filing Contribution and Wage Reports:
 Quarterly _____ Annually _____

This space for official use only.

Account Number _____

Date _____

Signature _____

13. Number of workers employed in DC (including officers).

14. List all places of business in DC

BUSINESS NAME	LOCATION ADDRESS	ZIP CODE

15. If the reason for registering is due to the purchase of a going business, merger, reorganization, or change of legal entity, provide the following information including the percentage of assets acquired (if needed, attach an additional explanation of transaction).

Nature of transfer (check appropriate box):

- ☐ Purchase
 ☐ Merger or consolidation
 ☐ Foreclosure
 ☐ Receivership
☐ Lease
 ☐ Corporate Reorganization
 ☐ Bankruptcy
 ☐ Assignment
☐ Partnership reorganization (admission or withdrawal of one or more partners).
☐ Other (specify in detail): _____

Percent of assets acquired: _____ % Date of transfer: Month: _____ Day: _____ Year: _____

Predecessor's Name

Predecessor's Account Number

Address

Trade name under which transferred business was operated

16. COMPLETE THIS PART ONLY IF THIS IS A NON-PROFIT ORGANIZATION

16a. Is the organization covered by the Federal Unemployment Tax Act?

☐ Yes ☐ No

If NO, is it exempt under §3306(c)(8) of the Federal Unemployment Tax Act?

☐ Yes ☐ No

16b. Is this a non-profit organization as described in IRC §501(c)(3) which is determined to be exempt from income under §501(a) of the IRC?

☐ Yes ☐ No

(If yes, please attach a copy of the §501(c)(3) exemption letter.)

16c. Choose an option to finance unemployment insurance coverage (see instructions)

☐ Contributions ☐ Reimbursement of trust fund

CERTIFICATION. I declare under penalties as provided by law that Part VI (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge, it is correct.

Signature

Title

Date

Telephone Number

THE COMPLETED PART VI MUST BE SIGNED BY THE OWNER, PARTNER OR PRINCIPAL OFFICER OF THE BUSINESS, OR BY AN AGENT *(Power of Attorney must be attached if signed by an agent.)*

Mail Part VI to: Department of Employment Services Tax Division
4058 Minnesota Ave. NE 4th FL
Washington, DC 20019